

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 0 4 3 3 3

RUN ON 03/13/13

PAGE 1

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EAST MACHIAS

2012-13

135 - 896

=====

1. COMPUTATION OF E.P.S. RATES

		K-5	6-8	K-8	9-12	TOTAL
9	ATTENDING PUPILS (APRIL 2011)	134	59	193	0	193
10	ATTENDING PUPILS (OCTOBER 2011)	139	64	203	0	203
11	AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011	136.5	61.5	198.0 (100%)	0.0 (0%)	198.0

		K-5	6-8	9-12	=	E.P.S. FTE	/	Actual FTE	=	Ratio	X	EPS Tot Salary	=	Elementary Salary	Secondary Salary
A.	TEACHERS	8.0 (17:1)	3.8 (16:1)	0.0 (15:1)	=	11.8	/	13.3	=	.89	X	653,176	=	581,327	0
B.	GUIDANCE	0.4 (315:1)	0.2 (315:1)	0.0 (225:1)	=	0.6	/	0.0	=	.60	X	0	=	19,357	0
C.	LIBRARIANS	0.2 (720:1)	0.1 (720:1)	0.0 (720:1)	=	0.3	/	0.0	=	.30	X	0	=	9,679	0
D.	HEALTH	0.2 (720:1)	0.1 (720:1)	0.0 (720:1)	=	0.3	/	0.0	=	.30	X	0	=	12,437	0
E.	EDUCATION TECHS	1.5 (090:1)	0.7 (090:1)	0.0 (225:1)	=	2.2	/	4.0	=	.55	X	72,036	=	39,620	0
F.	LIBRARY TECHS	0.3 (450:1)	0.1 (450:1)	0.0 (450:1)	=	0.4	/	0.0	=	.40	X	0	=	5,725	0
G.	CLERICAL	0.8 (180:1)	0.3 (180:1)	0.0 (180:1)	=	1.1	/	1.0	=	1.10	X	32,130	=	35,343	0
H.	SCHOOL ADMIN.	0.5 (275:1)	0.2 (275:1)	0.0 (284:1)	=	0.7	/	1.0	=	.70	X	75,850	=	53,095	0

13	Other Support Costs (Per Pupil)	K-8	9-12		Elementary	Secondary
A.	Substitute Teachers -1/2 Day	37	37		7,326	0
B.	Supplies and Equipment	346	478		68,508	0
C.	Professional Development	59	59		11,682	0
D.	Instructional Leadership Support	24	24		4,752	0
E.	Co- and Extra-Curricular Student	34	114		6,732	0
F.	System Administration/Support	220	220		43,560	0
G.	Operations & Maintenance	1,013	1,204		200,574	0

14	Salary Benefits	Percentage	Elementary	Secondary
A.	Teachers, Guidance, Librarians & Health	19.00%	118,332	0
B.	Education & Library Technicians	36.00%	16,324	0
C.	Clerical	29.00%	10,249	0
D.	School Administrators	14.00%	7,433	0

15	Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.84)	-122,225	0
16	Adjustment for Title I Revenues	-62,711	0

17	TOTALS	1067,118	0
18	E.P.S. RATES	5,389	6,716

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 0 4 3 3 3

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EAST MACHIAS

2012-13

135 - 896

=====

A. OPERATING COST ALLOCATIONS

```

=====
19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2009          176.0          72.0          248.0
      OCTOBER 2009         177.0          70.0          247.0
      APRIL 2010           153.0          74.0          227.0
      OCTOBER 2010         177.0          81.0          258.0
      APRIL 2011           177.0          76.0          253.0
      OCTOBER 2011         187.0          74.0          261.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X          SAU
                                YEAR PUPILS    ENROLL. ADJ X          EPS RATES
      K-8 PUPILS                182.0 +      0.00    X          5,389.00    =      980,798.00
      9-12 PUPILS                75.0 +      0.00    X          6,716.00    =      503,700.00
      ADULT EDUC. COURSES AT .1      0.0          X          6,716.00    =           0.00
      K-8 EQUIV. INSTR. PUPILS      0.000        X          5,389.00    =           0.00
      9-12 EQUIV. INSTR. PUPILS      0.500        X          6,716.00    =      3,358.00

WEIGHTED COUNTS                PUPILS      WEIGHTS X
      K-8 DISADVANTAGED @ .6096    110.9    X .15    X          5,389.00    =      89,646.02
      9-12 DISADVANTAGED @ .6096    45.7    X .15    X          6,716.00    =      46,038.18
      K-8 LIMITED ENGLISH PROF.      0.0    X .700    X          5,389.00    =           0.00
      9-12 LIMITED ENGLISH PROF.      0.0    X .700    X          6,716.00    =           0.00

TARGETED FUNDS                PUPILS      WEIGHTS X
      K-8 STUDENT ASSESSMENT        182.0          X          43.00    =      7,826.00
      9-12 STUDENT ASSESSMENT        75.0          X          43.00    =      3,225.00
      K-8 TECHNOLOGY RESOURCES      182.0          X          98.00    =     17,836.00
      9-12 TECHNOLOGY RESOURCES      75.0          X          296.00    =     22,200.00
      K-2 PUPILS                    70.5    X .10    X          5,389.00    =     37,992.45

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT          =           0.00
      9-12 SMALL SCHOOL ADJUSTMENT          =           0.00

OPERATING ALLOCATION                                1,712,619.65
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 % 1,661,241.06

30  ADJUSTED TOTAL OPERATING ALLOCATION                                1,661,241.06

```

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 0 4 3 3 3

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EAST MACHIAS

2012-13

135 - 896

B. OTHER SUBSIDIZABLE COSTS

31	GIFTED & TALENTED EXPENDITURES FOR 2010-11	8,810.13	X	101.10%	=	8,907.04
32	SPECIAL EDUCATION - EPS ALLOCATION					294,522.00
34	VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11	26,105.83	X	101.10%	=	26,392.99
35	TRANSPORTATION - EPS ALLOCATION					83,033.17
36	TRANSPORTATION (BUS PURCHASES) FOR 2011-12					0.00
39	TOTAL OTHER SUBSIDIZABLE COSTS					412,855.21
40	TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39)					2,074,096.27

C. DEBT SERVICE ALLOCATIONS

41	DEBT SERVICE	NAME OF PROJECT	PRINCIPAL	INTEREST	
42	TOTAL PRINCIPAL & INTEREST		0.00	0.00	0.00
43	APPROVED LEASES FOR 2011-12 - EAST MACHIAS				0.00
43A	APPROVED LEASE PURCHASES FOR 2011-12 - EAST MACHIAS				0.00
44	INSURED VALUE FACTOR FOR 2010-11 - EAST MACHIAS				31,142.80
47	TOTAL DEBT SERVICE ALLOCATION				31,142.80
48	TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47)				2,105,239.07

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 0 4 3 3 3

RUN ON 03/13/13

PAGE 4

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EAST MACHIAS

2012-13

135 - 896

D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION						TOTAL ALLOCATION	LOCAL CONTRIBUTION		
<hr/>									
	AVG. CAL. YEAR PUPILS		OPERATING ALLOCATION	+	DEBT ALLOCATION	=	TOWN ALLOCATION		
EAST MACHIAS	257.0	100.00%	2,105,239.07		0.00		2,105,239.07		
TOTAL	257.0						2,105,239.07		
<hr/>									
			2011 STATE VALUATION X	MILL EXPECTATION =	TOWN CONTRIBUTION	OR	TOWN ALLOCATION		
EAST MACHIAS			94,750,000	7.800	739,050.00		2,105,239.07	739,050.00	100.00% 7.80M
TOTAL			94,750,000		739,050.00		2,105,239.07	739,050.00	100.00% 7.80M
							TOTAL ALLOCATION	LOCAL CONTRIBUTION	STATE CONTRIBUTION
<hr/>									
49	TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS						2,105,239.07	739,050.00	1,366,189.07
50	ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS						2,105,239.07	739,050.00	1,366,189.07
51	PLUS AUDIT ADJUSTMENTS								0.00
52	LESS AUDIT ADJUSTMENTS								0.00
53	LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION								0.00
54	LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3%								0.00
55	PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT								0.00
56	ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT								0.00
59A	MINIMUM TEACHER SALARY ADJUSTMENT								0.00
59B	REGIONALIZATION AND EFFICIENCY ASSISTANCE								0.00
59D	BUS REFURBISHING ADJUSTMENT								0.00
59E	LESS MAINECARE SEED - PRIVATE								0.00
59E	LESS MAINECARE SEED - PUBLIC								0.00
60	A D J U S T E D S T A T E C O N T R I B U T I O N								1,366,189.07
61	LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): LOCAL SHARE % = 35.11% STATE SHARE % = 64.89%								
62	ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): LOCAL SHARE % = 35.11% STATE SHARE % = 64.89%								
63	FYI: 100% E.P.S. TOTAL ALLOCATION						2,156,617.66		

S T A T E O F M A I N E
D E P A R T M E N T O F E D U C A T I O N
A U G U S T A 04333

RUN ON 03/13/13

PAGE 5

COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

EAST MACHIAS

2012-13

135 - 896

SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

MONTH	SUBSIDY	PAID TO DATE	DEBT SERVICE	PAID TO DATE
July	113,849.08	114,717.63	0.00	0.00
August	113,849.08	114,717.63	0.00	0.00
September	113,849.08	114,717.63	0.00	0.00
October	113,849.08	114,717.63	0.00	0.00
November	113,849.08	114,717.63	0.00	0.00
December	113,849.08	114,717.63	0.00	0.00
January	113,849.08	114,717.63	0.00	0.00
February	113,849.08	114,717.63	0.00	0.00
March	113,849.08	0.00	0.00	0.00
April	113,849.08	0.00	0.00	0.00
May	113,849.08	0.00	0.00	0.00
June	113,849.19	0.00	0.00	0.00
Total	1,366,189.07	917,741.04	0.00	0.00